Law (Education) (192 2) Department.

Ordinary SERIES.

G.O. No. 1581
1581

DATED 19th December 1922.
19-12-1922

[Despatch Abstract.]

Budget

Elementary education fund - Udipi taluk board

1922-23 - approved.

From the Director of Public Instruction, R.O.P.

No.25 B/3/22-23, dated the 20th June.1922.

In submitting herewith the Budget estimate for 1922-23 of the Elementary Education fund under the control of the Local Authorities in the South Kanara District, I have the honour to state that all the Taluk Boards in the District have been permitted to levy the education tax during 1921-22 and they have taken credit for the proceeds of the cess both in the Revised estimate for 1921-22 and the Budget estimate for 1922-23. Under section 27 of the Madras Elementary Education Act of 1920 Government are obliged to contribute a sum not less than the proceeds of the cess; but the Taluk Boards of Udipi, Coondapur and Karkal have taken credit twice in the Revised estimate for 1921-22 and the Budget estimate for 1922-23 for amounts larger than the proceeds of the cess as Government contributions. The Boards may be advised to take credit in the Budget estimate for 1922-23 only for a sum equal to the proceeds of the cess for the year. The Mangalore Taluk Board has taken credit in the Budget estimate for 1922-23 under Section 27 of the Madras Elementary Education Act of 1920 for a sum equal to the proceeds of the cess collected during 1922-23 and the estimated proceeds to be collected during 1923-24. This procedure is evidently wrong and the Board may be asked to take credit in the Budget estimate 1922-23 only for a sum equal to the proceeds of the tax realised in 1921-22.

2. In addition it is observed that the Taluk Boards of Ramnad Udipi and Mangalore have reduced in the Budget estimate for 1922-23 their own contribution out of general Revenues from the Revised estimate for 1921-22 which the Taluk Boards of Udipi, Coondapur and Karkal have not shown their own contribution at all.

3. Thirdly no local authority except the Mangalore Taluk Board has made provision for the payment of capitation allowance either in the revised estimate for 1921-22 or in the Budget estimate for 1922-23. But as the local bodies have adopted increased rates of salaries to the teachers under their employment of capitation allowance may be considered unnecessary.

Udipi Taluk Board.

4. The credit taken in the Revised estimate for 1921-22 under the proviso to Section 37 of the Madras Elementary Education Act of 1920 may be revised as shown below.

	Revised estimate. 1921-22.
1. G.O. No. 1541 L.F./22-10-21.	300
2. " 222 L.F./24 -2-22.	20,188
3. " 305 L.F./14- 3-22.	834
4. Director's Proceedings R.C.No. 7845/21, dated 14-3-22.	4,296.
	25,618.

Dis No. 2752/22
U.T.B.

Udipi Taluk Board's Offic
Station Udipi.
Dated 25th April 1922

From Khan Bahadur Haji Abdullah Haji Kasim Saheb Bahadur,
President, Taluk Board, Udipi.

To

The President,
District Educational Council,
Mangalore.

Sir

I have the honour to forward herewith, duly prepared in the prescribed form, the budget estimate for the current official year of the Elementary Education Fund Accounts under the control of this taluk board, as requested in letter R.O.C.No.135/3 of '22/ 18-3-22 of the Director of Public Instruction, Madras.

I have the honour to be,
Sir,
Your most obedient servant

President.

Appendix 12.

Budget estimate of the Elementary Education Fund.

Summary. Udipi Taluk Board

	Opening Balance	Debits	Credits	Closing Balance
I. Ordinary		50640	50,640	
II. Capital				

Debits.

Actuals of 1920-21	Revised estimate of 1921-'22	Heads.	Budget estimate of 1922-'23	Remarks
		Ordinary-		
		1. Staff-		
		Salaries and allowances-		
37,686	38670	Masters	44,180	
		Clerks and servants		
3042	20	Capitation allowance		
		Contribution to Provident Fund		
63	60	Travelling allowance		
28		Stipends of teachers sent for training		
		2. Contingencies and Equipment renewals-		
		Contingencies-		
849	'20	House-rent		
1,832	1,84	Other items		
		Equipement renewals		
		Furniture and apparatus		
		Library books & Maps		
		Other items		
		3. Prizes and scholarships		
696	1,200	4. Repairs to buildings	1200	
44,196	42,710	Total ~~ann...~~ arges	48,640	
		5. Interest and repayment of debt		
5,446	1,390	6. Appropriation to Education, Capital	2,000	
49,642	44,100	Total, Ordinary charges	50 640	

Actuals of 1920-21	Revised Estimate of 1921-22	Heads.	Budget Estimate of 1922-23	Remarks
		Capital		
2950	1090	Land and Building		
1916		Furniture and apparatus		
580		Library books and Maps		
		Other items		
5446	1390	Total, Capital Charges		

Credits.

Actuals of 1920-21	Revised Estimate of 1921-22	H e a d s	Budget Estimate of 1922-23	Remarks
		Ordinary-		
		1. Education tax	7 10	
		2. Fines and penalties under the Elementary Education ~~Act~~ Act		
		3. Income from investments etc		
3501	3000	4. School fees	3,700	
		5. Other receipts	10	
		6. Government grant-		
	4500	(i) under section 37 of the Elementary Education Act	8900	
3,013	25,690	(ii) Under the proviso to section 37 of the Act	26040	
36,515	36,800	Total	45150	
13,127	6710	7. Contribution from Revenue Account of the local authority	5490	
	590	8. Appropriation from ~~endowment Account~~ Government Grant		
49,642	44,100	Total ordinary receipts	50,640	
		~~Capital~~		
		~~Capital rec~~		
		~~Contribution from private individuals~~		

Actuals of 1920-21	Revised Estimate of 1921-22	H e a d s .	Budget Estimate of 1922-23	Remarks
		Capital-		
		1. Capital receipts		
		2. Cotribution from private individuals		
		33 Appropriations from loans		
5,446	1,390	4. Appropriation from Education, ordinary.	2000	
5,446	1,390	Total	2,000	

Receipt Taluk Board's office
Erode
April 1922.

Habibullah Hussain
25/4
President
Taluk Board
Erode

24.4.22

No. 2733 A-1 dy 11.7.22

Budget Estimate — Elementary Education Fund - Udipi Taluk Board

A copy of the letter from the D.P.I., R.O.P. No. 25B/3/22-28, dy 20.6.22, is communicated to the P.T.B., Udipi, who is requested to revise the budget estimate of the elementary education fund under the control of the Board in the light of the remarks made therein and also the following observations:—

(1) The Savings, if any, with the local body from the recurring provincial contribution for elementary education sanctioned for 1920-21 and in 1921-22 should be reported separately for each year to determine the contribution payable by Govt. under the proviso to section 37 of the Ele. Edn. Act, 1920. The budget should be framed on the assumption that such savings will be deducted from the contributi

The Taluk Board's usual contribution out of its general revenues for elementary education should not be reduced.

The President is requested to forward to Govt a copy of the budget as finally adopted by the Taluk Board.

The proceeds of the education tax are intended for the expansion of education and the opening of new schools and shall not be diverted to relieve the Taluk Board from the charges hitherto incurred from its general revenues on the maintenance of existing schools.

UNDER SECRETARY TO GOVT. OF MADRAS
22 SEP 1922
LAW DEPARTMENT

Law Department.

Education Branch.

REMINDER. **REPLY.**

C 39941
21/9

To

The President,
Taluk Boards,
Udipi

The Chairman, Taluk Boards, Udipi

~~has the honour to invite~~
The undersigned is directed to invite
~~invites~~

attention to the communication noted in the margin and to request that this reminder may be returned at once with information as to—

M No. 2733 A-1, dated 11-7-22

(1) the stage at which the matter now is, and

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances causing~~ delay.

2. ~~It is requested that the reply to~~ this reminder ~~may be sent not later~~

The papers in connection with the proposal to open a Veterinary Hospital at Kundapur have been referred to the Taluk Board for favour of examination and report.

2. The Board is requested to send an early reply to this reminder.

Office Law Dept.
Station Fort St. George
Dated 19-8-22

Signature
Under Secretary
Designation.

DEPARTMENT.

10

Registered C 41191 1922
7-9-

Subject.

Budget estimate of the Elementary Education Fund for 1922 - 192

Submitting the --------- as finally adopted by the Taluk Board of Udipi.

ENCLOSURES.
No. 3 only.
Spare copies

R. 160 R./22
E.T.B.

Station Udipi *Dated the* 2nd September 192 2.

From (Name) Khan Bahadur Haji Abdullah Haji Kasim Saheb Bahadur,
(Designation) President, Taluk Board, Udipi. (South Kanara)

To The Secretary to the Government of Madras,
Law (Education) Department.
Madras.

Sir,

Adverting to the Government Memorandum No.2733.A-1 dated the 11th July 1922, I have the honour to submit herewith the budget estimate of the Elementary Education Fund for the current official year, as finally adopted by the --- Taluk Board and to state as follows -

2. The general budget estimate of the Board was so ---- framed as to appropriate in full the proceeds from the --- ' Education Tax ' and ' the Government contribution under section 37 of the Elementary Education Act, viz:- ~~Rs100~~ Rs7100 and Rs8900 respectively, to meet the cost of the --- existing elementary schools. Yet, the budget resulted in a deficit of Rs13,480 which was due to the withdrawal by the Government from the current official year of its

annual recurring contribution to the Taluk Board from the Imperial Grant of 14 lakhs. It is true that the Government have since been pleased to make a compassionate grant of Rs9800. Inspite of this, there is still a deficit of Rs3680 to be provided for. Moreover, a sum of Rs8900 was taken credit for in the Educational Budget as a Government contribution under section 37, under a misconception that the credit is to be taken in the same year in which the tax was levied. A sum slightly in excess of the tax estimated for the --- current year was credited as the amount equal to the tax is the --- minimum fixed by the Act. But as the Board has now been advised to take credit in the budget for a sum equal to the last year's proceeds, the provision under Government contribution has now been reduced -- from Rs8900 to Rs3550, resulting in a considerable falling off in the receipts of the Board. Owing to the abnormal rise in the prices of articles as well as in the wages of labour, the demand for higher salaries was irresistible. This and the entertainment of additional temporary ~~xxxxxxx~~ teaching staff necessitated by the rise in the -- strength in the schools occasioned the unavoidable expenditure on the services maintained by the Board though it presses heavily on the slender resources of the Board, especially because there is no appr ciable increase on the revenue side. All these circumstances rende it extremely difficult to draw on the proceeds of the education Tax for opening new schools. Inspite of these limited resources, --- provision has been made for opening two new schools this year and larger provision will be made for this purpose from year to year as the finances of the Board improve. In these circumstances, I ~~xxxxx~~ request that the Government may be pleased to sanction the budget as now revised and aid the Board to tide over the financial stringency by increasing its contribution (under section 37) for the current year as a special case with a view to opening more new elementary schools.

3. There are no savings with the Taluk Board from the ---- recurring provincial contribution for elementary Education sanctioned in either of the official years 1920-21 and 1921-22.

4. A ~~true~~ copy of the Taluk Board's Res. No. 160/31-8-22 is enclosed.

I have the honour to be,
Sir,
Your most obedient servant,
Haleerullah H Kasim
President 39-

Extract from the Proceedings of the Taluk Board

Udipi, dated the 31st August *192* 2.

PRESENT:

Khan Bahadur Haji Abdullah Haji Kasim Saheb Bahadur-President

M.R.Ry, N. Subba Rao Avl., M.A.B.L.

P. Raghunath Shetty Avl., B.A.

A. S. Karat Esquire B.A.L.T.

Davood Suleman Saet Saheb Bahadur

M.R.Ry, B. Chimmannacharya Avl.

Y. K. M. Hegde Avl

Y. Nabhirajaya Avl.,

Doctor U. Ramachandra Rao

M.R.Ry, K. M. Soma Avl.,

A. Kalinga Heebar Avl.,

160. Read G.O. Memorandum No.2733 A-1/11-7-22 requesting the Taluk Board to revise the budget estimate of the elementary education fund for 1922-23 in the light of the remarks of the Director of Public Instruction, Madras, and to submit to ----- Government a copy of the budget as finally adopted by the Taluk Board and also the Budget estimate.

Read also the following resolutions of the standing ---- committee:-

" Having scrutinized the budget, the committee observes that the Board's expenditure on elementary education prior to 1911-12 (in which year the receipt of the Provincial subsidy by the Board for Elementary schools first commenced) was only Rs6652/- while the present expenditure aggregates Rs48942 --- showing thereby an increase of Rs42290, of which Rs26038 are contributed by the Government to the Taluk Board as an annual recurring subsidy. The Taluk Board has also made provision for 21 temporary additional teachers (on the minimum pay) --- entertained in schools owing to the rise in strength. Provisio has also been made in the budget for opening two new elementary schools this year. There is no appreciable increase in the resources of the Board. The Taluk Board therefore cannot but

indent upon the Education tax and the Government contribution under section 37, to meet the additional cost. In these the committee recommends that the budget as now revised ma pe adopted by the Board. It also recommends that the Government may be addressed to increase its contribution under section 37, with a view to opening more new schools.

Sd:- H. Abdullah H. Kasim,
President, Taluk Board. Udipi.

Appendix 12.

Budget estimate of the Elementary Education I

Summary. Udipi Taluk Board.

	Opening Balance	Debits	Credits	Closing balance.
I. Ordinary	-4502	48940	48940	-4502
II. Capital				

Debits

Actual of 1920-21	Revised estimate of 1921-22	Heads.	Budget estimate of 1922-23	Remarks.
		Ordinary -		
		1. Staff -		
		Salaries and allowances		
37686	38670	Masters	44180	
	.	Clerks and servants	.	
3042	20	Capitation allowance	.	
	.	Contribution to Provident Fund	.	
63	60	Travelling allowance	100	
28	.	Stipends of teachers sent for training	.	
		2. Contingencies and Equipment renewals -		
		Contingencies -		
849	920	House-rent	1090	
1832	1840	Other items	1670	
		Equipment renewals-		
		Furniture and apparatus		
		Library books and Maps		
		Other items		
		3. Prizes and scholarships		
696	1200	4. Reapirs to buildings	1200	
44196 ✓	42710 ✓	Total running charges	48240 ✓	
		5. Interest and repayment of debt		
5446	1390	6. Appropriation to Education Capital	700	
49642 ✓	44100 ✓	Total Ordinary	48940 ✓ &&	

actuals of 1921-22	estimate of 1921-22	Heads	Budget estimate of 1922-23	Remarks
		Capital-		
2950	1090	1. Land and Buildings		
		2. Equipment-		
1910	100	Furniture and apparatus	370	
580	200	Library books and maps	330	
		Other items		
5446	1390	Total ordinary charges	700	

C r e d i t s

Actuals of 1920-21	Revised estimate of 1921-22	H e a d s	Budget estimate of 1922-23
		Ordinary	
	3600	1. Education tax	7100
		2. Fines and penalties under the Elementary Education Act	
		3. Income from investments etc.	
3501	3000	4. School fees	3300
1	10	5. Other receipts	10
		6. Government grant	
	~~4500~~ 2518	(i) under section 37 of the Elementary Education Act	3550
33013	~~25620~~ 25620	(ii) under the proviso to section 37 of the Act	2604
36515	~~36430~~ 30298		40000
13127	6780	7. Contribution from Revenue Account of the local authority	8940
	590	8. Appropriation from Government grant	
49642	~~44100~~ 29798	Total ordinary receipts	48940
		C a p i t a l s	
		Capital	
		1. Capital receipts	
		2. Contribution from private individuals	
		3. Appropriations from loans	
5446	1390	4. Appropriation from Education ordinary	700
5446	1390	Total	700

U d i p i
ted 2-9-1922

U.G.A.

36730
4502

Hebri Mahabala Hasan
P r e s i d e n t,
Taluk Board, Udipi.

[Cm. 2733 A] Memo V. V., R.O.C. No. 25-B-3 dt 20-6-22.

Memo to the P.T.B. Udipi, No. 2733 A-1, dt 11-7-22

[Cm. 2733 A] From — do — No. Dis Bd R dt 2-9-22

The revised budget submitted by the

P.T.B., Udipi calls for the following remarks:-

(i). Credit has been taken ~~for~~ in the revised estimate for 1921-22 for a sum of Rs 4,500/- as Govt. contribution under section 37 of the Ed. Act. This should be ~~not~~ deleted.

(ii) The proceeds of the Ed. tax for the year 1921-22 is shown as Rs. 3600/- in the revised estimate for that year, while credit has been taken in the budget estimate for 1922-23 only for Rs. 3550/- as Govt. contribution. This variation is not explained. Probably the proceeds of the tax realised in 1921-22 amounted to only Rs. 3,550/-, while the estimated income was Rs. 3600/- The figures may perhaps be left as they are.

(iii) The credit taken in the revised estimate for 1921-22 for Govt. contribution under the revise to section 37 of the Act should be Rs. 25618/- and ~~not~~ Rs. 25620/- as shown in re budget. The figure may be altered accordingly.

— The budget as thus altered will close with

a deficit of Rs. 4,502- his should appear be met from the Board's own funds.

~~The Board of Taluk Board say~~

The Taluk Board says that is not possible to spend the proceeds of the education tax exclusively on the extension of education and that provision has been made only for the opening of two new schools, and for the employment of additional teaches in certain schools. On this ground it asks for increased provincial subsidies for opening more schools ~~and for~~ No increased subsidies can however be paid. The budget may be approved subject to the alterations mentioned in para 1 (i) & (iii), and the Taluk Board asked to meet the def + from its fund.

A draft order is submitted herewith to the hon Govt.

2. The contribution to the E.F., as provided for in the Board's general budget for the current year is Rs 5,490 and the statement at slip (H) shows the financial position of the Board according to that budget. It will be seen from this statement that, though the net ordinary revenue of the Board falls short of the net ordinary Expenditure on the Services by Rs 7,590 yet the Revenue Account as revised with reference to the actual opening balance (Rs 5,369) for the year shows a credit balance of Rs 8,679 at the end of the year. This result, it may be noted, is due to the receipt by the Board this year of a lump compensatory grant of Rs 9,800, to the application of this sum (Rs 1,630) as receipts from remunerative enterprises and also to the opening credit balance of the year Rs 5,369. The above calculations are however based on a contribution of only Rs 5490 to the E. E. fund. But the Board has twice raised this contribution to Rs 8,940 and this would raise the excess of the net ordinary debit over the net ordy. revenue from Rs 7,590

to Rs 11,040 and reduce the closing balance under the general funds to Rs 5,229. It would thus appear that unsatisfactory as its general financial position is, ~~[illegible]~~ - so far as the current year is concerned, The Board can afford ~~[illegible]~~ the slightly enhanced contribution (Rs 8490 which it may be noticed, is also less than that (Rs 13,127) paid in 1920-21 and may therefore be assumed the Board can also meet in the current year the deficit of Rs 1,50 in the Revised Estimate for 1921-22. The closing balance under general funds would in that case be reduced to Rs 3,729.

3. In para 2 of the draft it is proposed to inform the Bd. that the Cess tax and the equivalent subsidy should be entirely spent on the expansion of conservancy facilities. The present state of its finances the Bd. cannot strictly adhere to the above condition which has been pointed out both by the Bd. & its President in para 2 of the Pres. Bd's letter & the Board's resolution at pp. 11 & 12-13 C.F. In the circumstances the relaxation in the interpretation of the terms "usual contribution of a local body" in Law appears to the Govt. to suggest that ~~[illegible]~~ local bodies might be allow

+119 H
H. L. Board
defer T Board
not to budget
to issue on 18/12

to spend the gov tax proceeds and the equivalent subsidy on wine and outlay on the existing rebates caused by revision of establishment to where the finances of the local bodies did not permit of this excess expenditure being met from their own funds. Law (Mrs) may therefore be requested either to delete para 2 of the draft entirely or to qualify the direction contained therein by the insertion of the words 'as far as possible' as indicated in pencil in the draft. Subject to this, the draft may be accepted & the file returned to Law (Mrs)

SM.
2.12.52

Law (Mrs) to
[illegible]
12.12.52

In view of the decision arrived at in the other file relating to the definition of annual contribution, the draft may issue with the omission of para 2

The words 'as far as possible' may be added to para 2

14.12.52

Very well. But by expansion of local facilities I include increased outlay in every way

Secrt. II-10 (a)—26,595 -11-4-21.

Law (Edn) DEPARTMENT.

	Date.	Initials
When received for Fair-copying.	.....	
When copied	.....	
When examined ..	.....	
When signed	.....	
When despatched ..	.....	

Budget

Elementary Education Fund. — Udipi Taluk Board — 1922-23 — Approved

READ AGAIN G.O. No. ....., dated 192

" " ..... " 192

READ ALSO:—

C. No. 1e1198, From the ..... No. ....., dated 192

" " " " ..... " ..... " 192

" " " " ..... " ..... " 192

ORDER.

No. 1581, dated 19-12- 192

Mis

The budget estimate of the elementary education fund under the control of the Udipi Taluk Board, for the year 1922-23 as revised and submitted with the President's letter Dis Bo R, dy 2-9-22 is approved subject to the following remarks:—

(i) The credit taken in the revised estimate for 1921-22 for a sum of Rs. 4,500/- as Govt. contribution under ~~section~~ section 37 of the E.E. Act will be deleted 1920, ~~should be omitted.~~

(ii) The credit taken in the revised estimate

estimate for 1921–22 for Govt. contribution under the proviso to section 37 of the Act should be altered from Rs. 25,620/- to Rs 25,618/-

(11) The budget as thus altered will close with a ~~surplus balance~~ deficit of Rs. 4,502/- (in 1921-22) This deficit shall be met from the Taluk Board's own funds.

A
19.9.22

2. We further direct that the whole ~~Educational Cess~~ of the Equivalent as far as it is ~~being~~ utilised for the (entries) grant on expenses of educational facilities (~~Expenditure~~).